

रजिस्ट्र नं० पी० ४६१.



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, ६ दिसम्बर, १९६९/१८ अग्रहायण, १८६१

GOVERNMENT OF HIMACHAL PRADESH

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Simla-2, the 25th March, 1969

No. 14-46/68-E&T.—In exercise of the powers conferred by section 23 of the Himachal Pradesh Entertainments Duty Act, 1968, and all other powers enabling him in this behalf, the Lieutenant Governor (Administrator) Himachal Pradesh is pleased to make the following Rules.

THE HIMACHAL PRADESH ENTERTAINMENTS DUTY RULES, 1968

CHAPTER I

SHORT TITLE, COMMENCEMENT AND DEFINITIONS

Short title and commencement.

1. (1) These Rules may be called the Himachal Pradesh Entertainment Duty Rules, 1968.

(2) They shall come into force at once.

Definitions.

2. In these Rules, unless there is anything repugnant in the subject or context—

(a) "Act" means the Himachal Pradesh Entertainments Duty Act, 1968;

(b) "Agent" means a person authorised in writing by a proprietor to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being—

(i) a relative of the proprietor; or

(ii) a person in the regular and whole-time employ of the proprietor; or

(iii) a person who has been enrolled as a Chartered Accountant in the Register of Accountants maintained by the Union Government under the Auditor's Certificate Rules, 1932, or has passed any Accountancy Examination recognized in this behalf by the State Government; or

(iv) a person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government;

(c) "Assistant Excise and Taxation Officer" means the person appointed by that designation by the State Government to assist the Commissioner;

(d) "Collector" means the Collector of a district and includes a Deputy Commissioner and any other officer appointed by the Government in this behalf;

(e) "Deputy Excise and Taxation Commissioner" means the person appointed by that designation by the Government to assist the Commissioner;

(f) "Form" means the form appended to these Rules;

(g) "Treasury" means the Government Treasury or Sub-Treasury of a district or tehsil, as the case may be, or a branch of the State Bank of India;

(h) "Section" means a section of the Act;

(i) "Year" means the financial year;

(j) "Stamp" means the Entertainments Duty Stamp issued by the Himachal Pradesh Government under sub-section (1) of section 11 of the Act.

CHAPTER II

SUPERINTENDENCE AND CONTROL OF THE ADMINISTRATION UNDER THE ACT

3. "Prescribed authority" shall be—

(a) Entertainment Tax Officer of the district concerned for the purposes of section 17 of the Act;

- (b) Deputy Excise and Taxation Commissioner, Himachal Pradesh for the purposes of sections, 6, 13 and 19 of the Act.
- (c) An Inspector of the Excise and Taxation Department within the area subject to his jurisdiction for the purpose of sections 15 and 16 of the Act.

4. (1) The Commissioner shall superintend the administration and the collect on of the tax leviable under the Act.

(2) Subject to the general control and superintendence of the Commissioner, the Deputy Excise and Taxation Commissioner shall control all officers appointed to assist the Commissioner, under the Act.

(3) The Entertainment Tax Officers are charged with the duty of carrying out the provisions of the Act and these rules subject to the overall control and direction of the Deputy Excise and Taxation Commissioner who would carry out the orders of Commissioner issued from time to time.

PAYMENT OF DUTY BY STAMPS

5. (1) The rules regarding the supply and keeping of accounts of non-Judicial and Court Fee Stamps contained in the Himachal Pradesh Stamps Rules, 1956 amended from time to time, shall apply *mutatis mutandis* to the supply and keeping of accounts of the stamps except that for the purpose of rule 8 of the said rules, a counterpart of the double lock register shall be maintained in form H.E.D. 26.

Supply of Stamps and keeping of accounts.

(2) All accounts maintained about the supply and sale of stamps will be open to inspection by the Entertainment Tax Officer of the district concerned.

6. No person shall purchase any stamp except from the Collector or from any person duly authorized by the Collector to sell such stamps:
Provided—

Purchase of stamps.

- (i) that nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of admission to an entertainment;
- (ii) that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving notice to the Collector, to purchase from the former proprietor the stock of unused stamps in the latter's possession; and
- (iii) that when on account of any unforeseen reason, stamps cannot be purchased from the Collector or from the person duly authorized by the Collector to sell such stamps, the Entertainment Tax Officer, may, for reasons to be recorded in writing, permit the proprietor of an entertainment to borrow stamps from the proprietor of another entertainment in the same district.

7. Except as provided in rule 13, every dutiable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission, whether paid or not, excluding the duty payable under the Act, and shall also have securely affixed to it a stamp of the value of the proper entertainments duty payable under the Act.

Price of admission shown on and stamp affixed to ticket.

8. No stamp shall be issued to any person by or on behalf of the proprietor of any entertainment otherwise than as provided in Rule 6 (ii), 6 (iii) and 7.

Issue of stamps.

CHAPTER III

TICKETS FOR ADMISSION

Ticket.

9. A ticket other than a complimentary ticket, for admission to an entertainment shall be in Form H.E.D. I, and shall be in different and distinguishing colours or shall have a bold streak of a distinct colour on each of its three foils for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned:

Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colours adopted for different shows in a day reckoned from sunrise to sunrise, will not be changed:

Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed Form H.E.D. I for a period of 30 days from coming into force of these rules.

Complimentary ticket.

10. A complimentary ticket entitling the holder thereof to free admission to an entertainment but after payment of proper entertainments duty shall be in Form H.E.D. 2 and shall be in different and distinguishing colours or shall have a bold streak of a distinct colour on each of its three foils for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned:

Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colours, adopted for different shows in a day, reckoned from sunrise to sunrise, will not be changed:

Provided further that the proprietor of any entertainment shall not be bound to introduce tickets for admission in the prescribed Form H.E.D. 2 for a period of 30 days from coming into force of these rules:

Provided also that only one person shall be admitted on one complimentary ticket.

Season ticket.

11. Every season ticket shall be in Form H.E.D. 3.

Plural tickets.

12. (a) Every dutiable ticket, except a complimentary ticket, issued for the purpose of admitting more than one person to an entertainment, shall be in Form H.E.D. 4 and shall be in different and distinguishing colours or shall have a bold streak of a distinct colour on each of its three foils for different shows to be held on the same day, the colours for various shows being such as may be approved by the Entertainment Tax Officer of the district concerned:

Provided that, unless the prior approval of the Entertainment Tax Officer of the district concerned has been obtained, the scheme of colours, adopted for different shows in a day reckoned from sunrise to sunrise, will not be changed:

Provided further that the proprietor of an entertainment shall not be bound to introduce tickets for admission in the prescribed Form H.E.D. 4 for a period of 30 days from coming into force of these rules.

(b) Each plural ticket shall have affixed to it a stamp or stamps equal in value to the total duty that would have been payable on tickets for admitting each such person separately.

(c) The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation where more than one

person is ordinarily admitted shall be of the value of the duty that would be payable upon a ticket of the consolidated amount to be charged representing the right of admission to entertainment for which the accommodation is ordinarily available.

13. Every ticket issued by a proprietor who has been permitted by Government to avail himself of the concession under section 11, sub-section (2) (a) or (b) of the Act shall be in Form H.E.D. 1:

Provided that the Commissioner may exempt any proprietor, upon such conditions and for such period as he thinks fit, from the operation of this rule or any part thereof.

Unstamped ticket issued under the provisions of section 11 (2) (a) and (b).

14. When the purchaser of any ticket entitling him to be admitted to a part of the place of entertainment wishes to transfer to another part, for which the payment for admission is higher, the proprietor shall issue to him a second ticket stamped with a stamp of the value of the difference between the duty leviable on the second ticket and that leviable on the first. The purchaser shall retain the portion of the first ticket returned to him under rule 15.

Transfer of seat.

15. (1) The tickets prescribed under rules 9, 10, 11 and 12 shall be printed in triplicate and bound in booklets of one hundred tickets each. Each ticket shall bear a serial number and the serial numbers of the tickets in various booklets shall be consecutive and in an ascending order. The last serial number shall go up to 1,00,000 whereafter a fresh series of tickets shall be got printed under advice to the Entertainment Tax Officer concerned. The serial numbers shall be printed and the tickets shall have perforations between the fixed foil (first foil) and the counter foil (second foil) and between the counterfoil (second foil) and the foil (third foil). The stamps, which shall not be used in an inverted position, shall be affixed across the line of perforations between that fixed foil (first foil) and the counterfoil (second foil) and it shall be defaced, before admission to an entertainment, by tearing the ticket into two portions across the perforations between the fixed foil (first foil) and the counterfoil (second foil) in such a manner that each portion shall show that value of the stamps. The portion of the stamps affixed on the fixed foil (first foil) and the counterfoil (second foil) shall also bear the date for which the ticket has been issued. The counterfoil (second foil) of the ticket shall be given to the purchaser, who shall retain it till the termination of the entertainment. The foil (third foil) shall be retained by the proprietor or his authorized employee till the termination of the entertainment and this shall be produced, on demand, before any officer authorized under rule 29 to inspect the entertainment.

Defacement and destruction of stamps.

(2) Immediately after the conclusion of each show, the proprietor shall consign or cause to be consigned the foils of all the tickets collected from the purchaser in a box, having a slit not more than one half of an inch in width at the top to be maintained separately for each class of tickets. It shall be the responsibility of the proprietor to ensure that these boxes are not tampered with. The box shall be locked and the key of this lock would remain with an officer not below the rank of an Inspector of the Excise and Taxation Department working in the district concerned. The locks shall be provided by the Entertainment Tax Officer concerned.

(3) The box containing the foils of the tickets will be opened by the Gazetted Officer authorized to inspect the entertainment under rule 29 in the presence of the proprietor or his agent. After taking account of such foils, the said officer shall immediately destroy the same, by burning, in the presence of the proprietor or his agent. After doing so, he shall record in the

Inspection Note Book to be maintained under rule 35 the particulars of foils and the corresponding fixed foils (first foils) destroyed.

(4) Until the tickets prescribed under rules 9, 10, 11 and 12 are introduced, the procedure prescribed under rule 15 of the Punjab Entertainments Duty Rules, 1956 and rule 10 of the Punjab Entertainment Duty Rules, 1936 as applied to Himachal Pradesh immediately before 1st November, 1966 for the defacement and destruction of stamps shall continue to be followed.

Torn, etc., stamps.

16. No tickets bearing a stamp that has been previously used, torn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment.

Notice of demand.

17. (1) If any sum is payable by the proprietor, under the Act or these rules, the Entertainment Tax Officer shall serve a notice in Form H.E.D. 5 and shall also fix a date not less than thirty days from the date of service, by which the proprietor shall furnish the receipted challan in proof of such payment.

(2) When the challan is produced, the Entertainment Tax Officer concerned shall make the necessary entry in the personal file of the proprietor.

CHAPTER IV

REFUNDS, REMISSIONS AND EXEMPTIONS

Refund of value of unused stamps or renewal of damaged or spoiled stamps.

18. (1) The proprietor of an entertainment may at any time return to the Collector any unused stamps in his possession and shall be entitled to claim refund of their value, subject to a deduction of 2 paise for each rupee or a fraction of rupee of the total value of the stamps returned.

(2) When any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the Collector who on being satisfied that they have not been willfully damaged or spoiled may give in lieu thereof—

- (a) other stamps of the same description and value; or
- (b) if required and if he thinks fit, stamps of any other description to the same amount in value; or
- (c) the same value in money deducting 6 paise for each rupee or fraction of a rupee of the total value of the stamps returned.

(3) Application for grant of refund or renewal of stamps shall be made personally or by registered post or through an agent appointed by a duly attested power of attorney to the Collector of the district where they were purchased and shall furnish the following information:—

- (a) Full name, surname (if any), and residence of an applicant and the name of the firm, if any on whose behalf application is made;
- (b) Description and the number of stamps;
- (c) Total value;
- (d) Date of purchase of stamps;
- (e) The place from where the stamps were purchased;
- (f) Manner in which stamps were spoiled or rendered unfit for use;
- (g) Whether the application is for refund or renewal;
- (h) Date of application.

(4) Application for refund or renewal shall be received and promptly dealt with in the office of the Collector under the supervision of the Office Superintendent.

(5) The application shall be entered in the register in Form H.E.D. 7.

The clerk concerned shall examine the application in order to see that—

- (a) the application is in the proper form,
- (b) the stamps are genuine,
- (c) if the value of the stamps tendered for refund or renewal is Rs. 100 or above, the actual purchase of the stamps is verified from the register of the person authorised to sell stamps.

If the clerk concerned finds that the application is incomplete or the stamps, for which a refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned promptly to the applicant after obtaining the orders of the Collector through the Office Superintendent with the objection recorded on it.

If the clerk concerned finds that the application is in order and the papers are complete, he shall, after carefully examining the grounds of the application, record a note whether he considers the claim to be admissible, and if so, he shall submit the case along with the register in Form H.E.D. 7 after completing columns 1 to 11. He shall also prepare and submit with the case a refund/renewal statement in Form H.E.D. 8 or 9/H.E.D. 10 and enter (both in words and figures) the amount of refund, after deducting 6 paise in the rupee where this is necessary, or of the fresh stamps admissible.

(6) The Office Superintendent shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instructions for filling up the register and the refund/renewal statement, referred to in sub-rule (5) above, have been duly observed. He shall also see that the rules and orders in this behalf contained in other relevant Manuals Codes or Acts and other orders issued from time to time are strictly complied with.

He shall then record his opinion as to the admissibility of the claim, and if he finds the claim to be in order, he will sign the refund/renewal statement and fill up columns 12 to 15 of the register, and then submit the case with relevant papers to the Collector.

(7) The Collector shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.

If he is satisfied that the claim is in order in all respects, he shall check the register and the refund/ renewal statement with the relevant stamps and see that the amount of refund/fresh stamps to be granted/issued is correctly entered both in the register and the refund/renewal statement in such a way that no gap is left to enable the amount to be altered.

He shall then have the stamps burnt in his presence and record the following certificate on the file:—

“Stamps of the value of Rs.....(both in words and figures) burnt in my presence.

Collector,

Dated.....

District.....

If the stamps received are in good condition and fit for reissue they shall not be burnt, but sent to the Treasury Officer with a memo in duplicate in Form H.E.D. 11.

The Collector shall then sign the refund/renewal statement and fill up columns 16 and 17 of the register, and return the case to the Superintendent.

(8) The Superintendent shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his agent taking his

acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.

When the amount of the refund does not exceed Rs. 100 the money may be remitted to the applicant by postal money order at his or her expense in accordance with the rules contained in Central Treasury Rules 403 Vol. I.

(9) If the Collector decides that the refund/renewal is not admissible, he shall record his reasons for refusal and return the papers to the Office Superintendent. The latter shall return the application with stamps to the applicant in the manner laid down in sub-rule (8) above.

If the Collector calls for further evidence in support of the application a memo shall be issued to the applicant giving full particulars of the documents required to be furnished.

(10) After an order has been passed by the Collector sanctioning the claim, or calling for further evidence in support of the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or 3 years in case the claim exceeds Rs. 5 in value) of the date of such order the application with stamps and refund/renewal statement shall be destroyed under the orders and in the presence of the Collector, and the fact noted in column 21 of the register in Form H.E.D. 7.

Refund or remission of duty when entertainment is not completed.

19. When an entertainment is not completed and the Deputy Excise and Taxation Commissioner is satisfied that the proprietor has returned to all the persons admitted to the entertainment on payment, both the price of admission and the duty charged under the Act, he may, on application made by the proprietor, within three days of the date of entertainment—

(a) remit the duty, if payment was to be made section 11(2) of the Act; or

(b) if duty was paid under section 11(1) of the Act, send the case to Collector to proceed under rule 18 on production of the portion of the stamps to be retained by the proprietor under rule 15.

Refund of excess duty paid.

20. (1) An application by a person for refund of excess duty paid shall be made to the Entertainment Tax Officer of the district concerned specifying clearly and briefly the grounds on which the refund is claimed.

(2) When the authority referred to in sub-rule (1) is satisfied that a refund is due, in pursuance of an order of a court or other competent authority in appeal, revision or otherwise, he shall record and order, sanctioning the refund and communicate the order to the applicant.

(3) When an order for refund has been passed under sub-rule (2), the Entertainment Tax Officer shall issue a refund voucher and shall make it over to the applicant for encashment at the Government treasury.

(4) The particulars of all applications for refund and of the orders passed thereon shall be entered in a register in Form H.E.D. 25.

Exemptions by Commissioner.

21. (a) Any proprietor of an entertainment, claiming exemption under sub-section (1) of section 12 of the Act, from payment of the entertainments duty, shall present an application for such exemption to the Entertainment Tax Officer of the district concerned ten clear days before the date of entertainment provided that the Commissioner may entertain an application of exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment, the name of the organizer responsible for maintaining accounts, the approved purpose in the interest of which the entertainment is to be held, and the name of the beneficiary, who is to receive the net proceeds of the entertainment. The proprietor will also state in his application for

exemption, the gross proceeds anticipated from the entertainment or entertainments sought to be exempted. The application shall be accompanied by a statement of anticipated approximate expenditure.

On receipt of such an application, the Entertainment Tax Officer of the district shall forward the same without delay, with his recommendations to the Commissioner with a copy of his recommendations to the Deputy Excise and Taxation Commissioner.

(b) Where exemption is granted under sub-section (1) of section 12 of the Act, the Commissioner shall issue to the proprietor a certificate in Form H.E.D. 12 and the proprietor shall comply with the conditions stated therein, failing which he would be liable for the payments of the entertainments duty.

22. (a) Any proprietor of an entertainment, claiming exemption under sub-section (3) of section 12 of the Act, from payment of the entertainments duty, shall present an application for such exemption to the Entertainment Tax Officer of the district concerned 12 clear days before the date of entertainment, provided that Government may entertain an application for exemption not preferred within the stipulated period. The applicant shall clearly state in his application the date, time and place of the entertainment, the name of the organizer responsible for maintaining accounts and the ground on which the exemption is sought. The proprietor will also state in his application for exemption the gross proceeds anticipated from the entertainment or entertainments sought to be exempted.

Exemptions
by Govern-
ment.

On receipt of such an application, the Entertainment Tax Officer of the district shall forward the same, without delay, with his recommendations to the Commissioner with a copy of his recommendations to the Deputy Excise and Taxation Commissioner. The Commissioner would obtain the necessary orders of Government as early as possible, and the orders so obtained shall be intimated to the proprietor.

23. (a) The price of tickets sold to such soldiers, sailors and airmen shall be the price of admission only exclusive of duty:

All Soldi-
ers, Sailors
and Airmen
serving in
the Indian
Army.

Provided that the person claiming exemption from payments of entertainments duty under this rule shall produce his identity card and a certificate in Form H.E.D. 13 duly signed by an officer of his unit, not below the rank of Junior Commissioned Officer.

(b) The tickets sold to such soldiers, sailors and airmen shall be in Form H.E.D. 14 and the proprietor shall submit to the Entertainment Tax Officer of the district concerned, within three days of the entertainment, a return of such tickets in Form H.E.D. 15:

Provided that where a mechanical contrivance under section 11(2) (c) of the Act is used, such soldiers, sailors, and airmen shall be admitted by a special entrance.

CHAPTER V

RETURNS AND REGISTERS

24. Every proprietor making a consolidated payment under section 11 (2) (a) of the Act or making payment in accordance with the return of the payments for admission under section 11 (2) (b) of the Act, shall, within three days of the date of entertainment, submit to the Entertainment Tax Officer of the district concerned, a return in Form H.E.D. 16 showing the number of tickets issued at each rate, the gross amount received from sale of tickets and the amount of duty collected.

Payment
under sec-
tion 11 (2).

(2) When a proprietor is permitted to avail himself of the provisions of section 11 (2) (c) of the Act, he shall submit to the Entertainment Tax Officer of the district concerned, within three days of the date of entertainment, an return in Form H.E.D. 17 showing the number of persons admitted by the mechanical contrivance, the gross amount including duty paid for admission by such persons and the amount of duty collected from them.

(3) All payments of entertainment duty to be made in accordance with the provisions of section 11 (2) of the Act shall be made to the Entertainment Tax Officer of the district concerned, within three days of the date of entertainment at such time and place and in such manner as he shall require.

Register of Stamps.

25. (1) Every proprietor of an entertainment shall keep a register in Form H.E.D. 18 showing the number of tickets of each denomination issued for the entertainment and the number of stamps purchased and sold by him. The entries in this register shall be made by the proprietor of an entertainment by the interval of each entertainment.

(2) The register shall be paged from one end to the other and each page shall be initialed by the Entertainment Tax Officer concerned. A certificate about the number of pages contained in the register shall also be recorded at its end by the Entertainment Tax Officer before its use.

Submission of returns in form H.E.D. 19.

26. (1) Every proprietor other than that referred to in rule 24, shall submit to the Entertainment Tax Officer of the district concerned a monthly return in Form 19 showing the total number of stamps purchased and used as well as, the total number of tickets issued for the entertainments held during a particular month. Such a return shall be submitted within a period of 7 days of the close of the month to which it relates.

(2) *Submission of returns in Form H.E.D. 20.*—Every proprietor shall submit to the Entertainment Tax Officer of the district concerned a weekly return in Form H.E.D. 20 showing the names of the pictures shown and the gross income accrued therefrom. Such a return shall be submitted within 3 days of the close of the week to which it relates.

Complimentary tickets.

27. Every proprietor of an entertainment shall submit to the Entertainment Tax Officer of the district concerned, within three days from the date of performance of the entertainment, a return of complimentary tickets in Form H.E.D. 21.

CHAPTER VI

MISCELLANEOUS

Provisions as to persons admitted without payment.

28. (1) The proprietor shall not admit any person to an entertainment without payment for admission unless that person is the holder of a ticket, issued by the proprietor, entitling him to be admitted without payment and clearly marked 'Complimentary' on which duty has been duly paid or unless in the case of an employee of the proprietor or such person bears a badge or a pass supplied by the employer entitling the holder thereof to be so admitted:

Provided that the badges or passes shall be issued by the proprietor only to:—

(a) his bonafide employees at the place of entertainment where such entry is necessitated in the discharge of the particular duties of that employee.

The badge or pass so issued, by the proprietor, shall be displayed prominently on the person of the employee or the hawker, as the case may be.

(2) Any person seeking admission to an entertainment in connection with the discharge of his duties under any other law for the time being in

force in the State, shall be issued a pass in Form H.E.D. 22. Such passes shall be issued by name and will be non-transferable and shall bear the words "On Du y" conspicuously marked thereon. The holder of such a pass shall be bound, on demand to produce the same before any officer authorized to inspect and enter the place of entertainment under rule 29.

(3) No person seeking admission on duty under the foregoing sub-rule shall enter any place of entertainment without first obtaining the requisite pass in Form H.E.D. 22, and if he does so, he shall be deemed to have contravened the provisions of section 9 of the Act.

29. (1) The following officers of the Excise and Taxation Department, not below the rank of an Inspector of the same department, may enter into, inspect and search any place of entertainment while the entertainment is proceeding at any reasonable time, for the purpose of ensuring that the provisions of this Act or any rule made thereunder are being complied with:—

Power to enter and inspect a place of entertainment.

- (a) Commissioner, Deputy Excise and Taxation Commissioner, and Assistant Excise and Taxation Commissioner, Himachal Pradesh with respect to any entertainment in the State of Himachal Pradesh;
- (b) Entertainment Tax Officer with reference to any entertainment within the district under his charge;
- (c) Assistant Excise and Taxation Officer with reference to any Entertainment within the district to which he is posted;
- (d) Inspector of the Excise and Taxation Department with reference to any entertainment within the district to which he is posted;

(2) For the same purpose as above, any officer of the Revenue Department, Himachal Pradesh not below the rank of an Assistant Collector of the second Grade and any officer of the Police Department, Himachal Pradesh, not below the rank of an Assistant Sub-Inspector of Police, duly authorised by the Collector in each case, may enter any place of entertainment while the entertainment is proceeding, provided the said place of entertainment is situated at a place, which is within the normal jurisdiction of the said officer of the Revenue and Police Departments.

30. A person who has been admitted to an entertainment shall, upon demand made during the course of an entertainment, produce to any officer prescribed in the preceding rule, the tickets, badge, card, of memoership, voucher or document by means of which he was admitted, or a portion of the ticket by means of which he was admitted, bearing the stamp defaced in accordance with these rules, or the stamped cover of the book or the stamped principal part of the sheet from which the ticket, by means of which he was admitted, was taken.

Production of tickets.

31. (1) The proprietor of an entertainment shall maintain conspicuously above the outer door of each booking office, a sign board exhibiting in conspicuous painted letters in Hindi, Urdu and English, the rates of payment for admission in respect of each class and the amount of entertainments duty payable on such rates.

Posting of tables of rates of payments for admission.

(2) Similar sign board indicating the rates of payment for admission and the amount of entertainments duty payable on such rates, shall be exhibited at the entrance to each class of seats pertaining to that particular class

(3) The proprietor of an entertainment wishing to make any change in the rates of payment for admission shall give the Entertainment Tax Officer of the district concerned at least three days clear notice of his intention to do so and sub-rule (1) and (2) above shall apply *mutatis mutandis* to the changed rates of payment for admission to the entertainment : and the entertainments duty payable thereon.

Notice of a casual entertainment.

32. Any person wishing to hold a casual entertainment, not being an entertainment which is exempt from the payment of entertainment duty under section 12 of the Act, shall give the Entertainment Tax Officer of the district concerned at least three days clear notice of his intention to do so.

Deposit of security by proprietors.

33. (1) When in exercise of his powers under section 6 of the Act, the Deputy Excise and Taxation Commissioner, Himachal Pradesh decides that the proprietor of an entertainment should deposit a certain amount as security, he shall serve, through the Entertainment Tax Officer of the district concerned, a written order to that effect upon the said proprietor. Within a fortnight of the service of such an order, the proprietor shall deposit the requisite amount, as security, pledged to the Government, in a Government Treasury in the State.

(2) Every Entertainment Tax Officer of a district shall maintain a register in Form H.E.D. 23 showing the securities deposited by the proprietors of entertainments under section 6 of the Act.

(3) If the proprietor of an entertainment sells or otherwise disposes of his business or any part of such business or effects any other change in the ownership, name, style, location, nature or extent of such business or discontinues such business, he may, soon after such sale, disposal, discontinuance or change, submit a report to that effect to the Entertainment Tax Officer, who shall make a report to the Deputy Excise and Taxation Commissioner, for the refund or release of security, as the case may be, to the proprietor or his legal heirs.

Service of notices and orders.

34. Service of any notice or order under the Act or these rules may be effected in any of the following ways, viz:—

- (a) by sending it to the person concerned under a certificate of posting; or
- (b) by giving or tendering it to the person concerned or his manager or agent, if any; or
- (c) if the person concerned or his manager or agent, if any, cannot be found, by leaving it at the last known place of business or residence of the person concerned or by giving or tendering it to some adult male member of his family; or
- (d) if none of the methods aforesaid is practicable, by affixing it in some conspicuous place at the last known place of business of the person concerned.

Inspection note book.

35. Every proprietor shall maintain or cause to be maintained an Inspection note book, which shall, on demand, be produced before an Inspecting Officer for recording of remarks by the said officer. The note book shall be in Form H.E.D. 24 and the proprietor shall get it authenticated by the Entertainment Tax Officer of the district concerned before bringing it into use, the one already in use shall be surrendered to the Entertainment Tax Officer.

36. No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission inclusive of duty. Such price inclusive of duty shall be shown in a conspicuous position on or near the mechanical contrivance, the fact that the price is inclusive of duty shall also be stated clearly.

Admission
by mechan-
ical contri-
vance
notice.

CHAPTER VII

REVISION

37. An appeal against an order passed under section 17 of the Act shall lie to the Deputy Excise and Taxation Commissioner (hereinafter referred to as appellate authority).

Appeal

(2) A memorandum of appeal may be presented to the appellate authority by the appellant or his agent or it may be sent to the appellate authority by registered post.

(3) The memorandum of appeal shall be written on the standard water marked paper, stamped with a court fee of the value of Rs. 2 and it shall contain the following particulars:—

- (a) the date of the order appealed against;
- (b) the name and designation of the officer who passed the order; and
- (c) the grounds of appeal briefly but clearly set out.

(4) The memorandum of appeal shall be accompanied by a certified copy of the order appealed against.

(5) It shall be endorsed by the appellant or his agent as follows:—

- (a) whether or not the penalty imposed has been paid and in case it has not been paid, the reasons for non-payment; and
- (b) that the best of his knowledge and belief, the facts set out in the memorandum are true.

(6) It shall be signed by the appellant or his agent.

38. The appeal may be summarily rejected if the applicant fails to comply with any of the requirements of Rule 37.

Summary
rejection.

39. If the appellate authority does not reject the appeal summarily, it shall fix a date for its hearing. The appeal shall be decided after notice to the parties concerned and after giving an opportunity to them to represent their case themselves or through an authorized agent. The appellate authority may, before deciding the appeal, itself hold such further enquiries or direct it to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the appellate authority.

Hearing of
Appeal.

40. Subject to the provisions of section 14 of the Act, every application for revision may be made to and disposed of by the Commissioner or such other officer, as the Government may, by notification, appoint in this behalf, in the manner prescribed for submission and disposal of appeals.

Revision

Repeal and
Savings.

41. The Punjab Entertainments Duty Rules, 1956 as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 and the Punjab Entertainments Duty Rules, 1936 as in force in the areas comprised in Himachal Pradesh, immediately before 1st November, 1966, are hereby repealed:

Provided that anything done or any action taken under any of the rules hereby repealed shall, in so far as it is not inconsistent, with these rules be deemed to have been done or taken under the corresponding provision of these rules.

By order,
U. N. SHARMA,
Secretary.

Name of entertainment house or cinema (in block letters)	Name of entertainment house or cinema (in block letters).....	Name of entertainment house or cinema (in block letters).....
<p style="text-align: center;">FORM H.E.D. 1</p> <p style="text-align: center;">ADMISSION TICKET</p> <p style="text-align: center;">(FIXED FOIL)</p> <p>(To be retained by the Booking Clerk)</p> <p>(See Rule 9 of the Himachal Pradesh Entertainments Duty Rules, 1968)</p> <p>Serial No Book No.</p> <p>Class..... Show.....</p> <p>Admission Fee.....</p> <p>Entertainments Duty.....</p> <p style="text-align: center;">Total.....</p> <p>Date.....</p> <p>(To be rubber stamped)</p>	<p style="text-align: center;">FORM H.E.D. 1</p> <p style="text-align: center;">ADMISSION TICKET</p> <p style="text-align: center;">COUNTER FOIL</p> <p>(To be handed over to the purchaser)</p> <p>(See Rule 9 of the Himachal Pradesh Entertainments Duty Rules, 1968)</p> <p>Serial No..... Book No.....</p> <p>Class..... Show.....</p> <p>Admission Fee.....</p> <p>Entertainments Duty.....</p> <p style="text-align: center;">Total.....</p> <p>Date</p> <p>(To be rubber stamped)</p>	<p style="text-align: center;">FORM H.E.D. 1</p> <p style="text-align: center;">ADMISSION TICKET</p> <p style="text-align: center;">FOIL</p> <p>(To be retained by the Gate-keeper)</p> <p>(See Rule 9 of the Himachal Pradesh Entertainments Duty Rules, 1968)</p> <p>Serial No..... Book No.....</p> <p>Class..... Show.....</p> <p>Admission Fee.....</p> <p>Entertainments Duty.....</p> <p style="text-align: center;">Total.....</p> <p>Date.....</p> <p>(To be rubber stamped)</p>

Name of entertainment house or cinema (in block letters)	Name of entertainment house or cinema (in block letters).....	Name of entertainment house or cinema (in block letters).....
<p align="center">FORM H.E.D. 2</p> <p align="center">COMPLIMENTARY TICKET</p> <p align="center">(FIXED FOIL)</p> <p align="center">(To be retained by the Booking Clerk)</p> <p align="center">(See Rule 10 of the Himachal Pradesh Entertainments Duty Rules, 1968)</p> <p>Serial No..... Book No.....</p> <p>Class..... Show.....</p> <p>Price of seat to which admitted.....</p> <p>Entertainments Duty.....</p> <p>Date.....</p> <p align="center">(To be rubber stamped)</p>	<p align="center">FORM H.E.D. 2</p> <p align="center">COMPLIMENTARY TICKET</p> <p align="center">COUNTER FOIL</p> <p align="center">(To be handed over to the purchaser)</p> <p align="center">(See Rule 10 of the Himachal Pradesh Entertainments Duty Rules, 1968)</p> <p>Serial No..... Book No.....</p> <p>Class..... Show.....</p> <p>Price of seat to which admitted.....</p> <p>Entertainments Duty.....</p> <p>Date.....</p> <p align="center">(To be rubber stamped)</p>	<p align="center">FORM H.E.D. 2</p> <p align="center">COMPLIMENTARY TICKET</p> <p align="center">FOIL</p> <p align="center">(To be retained by the Gate-keeper)</p> <p align="center">(See Rule 10 of the Himachal Pradesh Entertainments Duty Rules, 1968)</p> <p>Serial No..... Book No.....</p> <p>Class..... Show.....</p> <p>Price of seat to which admitted....</p> <p>Entertainments Duty.....</p> <p>Date.....</p> <p align="center">(To be rubber stamped)</p>

Name of entertainment house or cinema (in block letters)	Name of entertainment house or cinema (in block letters).....	Name of entertainment house or cinema (in block letters)
FORM H.E.D. 3 SEASON TICKET	FORM H.E.D. 3 SEASON TICKET	FORM H.E.D. 3 SEASON TICKET
(FIXED FOIL)	COUNTER FOIL	FOIL
(To be retained by the Booking Clerk) (See Rule 11 of the Himachal Pradesh Entertainments Duty Rules, 1968)	(To be handed over to the purchaser) (See Rule 11 of the Himachal Pradesh Entertainments Duty Rules, 1968)	(To be retained by the Gate-keeper) (See Rule 11 of the Himachal Pradesh Entertainments Duty Rules, 1968)
Serial No..... Book No.....	Serial No..... Book No.....	Serial No..... Book No.....
Name of purchaser.....	Name of purchaser.....	Name of purchaser.....
Class Show	Class..... Show.....	Class..... Show.....
Admission Fee	Admission Fee.....	Admission Fee.....
Entertainments Duty.....	Entertainments Duty.....	Entertainments Duty.....
Total.....	Total.....	Total.....
Dates for which available.....	Date for which available.....	Dates for which available.....

Name of entertainment house or cinema (in block letters).....	Name of entertainment house or cinema (in block letters).....	Name of entertainment house or cinema (in block letters).....
<p align="center">FORM H.E.D. 4 PLURAL TICKET</p>	<p align="center">FORM H.E.D. 4 PLURAL TICKET</p>	<p align="center">FORM H.E.D. 4 PLURAL TICKET</p>
<p align="center">FIXED FOIL</p>	<p align="center">COUNTER FOIL</p>	<p align="center">FOIL</p>
<p align="center">(To be retained by the Booking Clerk)</p>	<p align="center">(To be handed over to the purchaser)</p>	<p align="center">(To be retained by the Gate-keeper)</p>
<p align="center">(See Rule 12 of the Himachal Pradesh Entertainments Duty Rules, 1968)</p>	<p align="center">(See Rule 12 of the Himachal Pradesh Entertainments Duty Rules, 1968)</p>	<p align="center">(See Rule 12 of the Himachal Pradesh Entertainments Duty Rules, 1968)</p>
Serial No..... Book No.....	Serial No.....Book No.....	Serial No..... Book No.....
Class..... Show.....	Class..... Show.....	Class — — — — — Show — — — — —
Number of persons to be admitted.....	Number of persons to be admitted..	Number of persons to be admitted
Admission Fee.....	Admission Fee	Admission Fee.....
Entertainments Duty	Entertainments Duty.....	Entertainments Duty..
<p align="center">Total.....</p>	<p align="center">Total.....</p>	<p align="center">Total.....</p>
Date.....	Date.....	Date.....
<p align="center">(To be rubber stamped)</p>	<p align="center">(To be rubber stamped)</p>	<p align="center">(To be rubber stamped)</p>

FORM H.E.D. 5
NOTICE OF DEMAND

(See Rule 17 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Office of the Entertainment Tax Officer.....District

To
No..... Dated.....

You are hereby informed that the amount of entertainments duty payable by you in respect of free, surreptitious, unauthorised and concessional entries for the period beginning from..... 19 to..... 19 has been assessed as under:—

Entertainments duty assessedRs.

Less amount paid alreadyRs.

Net amount due.....Rs.

You are hereby directed to pay the sum of Rs.....Rs. (in words)

into.....at (Place) Treasury/Sub-Treasury/State Bank of India on or before (date).....and furnish the receipt in proof of the payment to this office on or before (date).....failing which the said sum will be recoverable from you as arrears of land revenue.

2. A challan in Form H.E.D. 6 is enclosed for the purpose.

(Seal).....

Dated.....

Signature of the Entertainment Tax Officer,

.....district.

श्रीमती धारणा राजपूत, हिमाचल प्रदेश, ६ दिसम्बर, १९६६/१८ अग्रद्विपण, १८६१ ६५३

FORM H. E. D. 6

Challan

(To be retained in the Treasury)

(See rule 17 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Treasury

Sub-Treasury

Invoice of the duty paid into

Branch of State
Bank of Indiaand credited under the head of account "XIII—
Other Taxes and Duties—Receipts under the
Himachal Pradesh Entertainments Duty Act, 1968".

Name of month.....

Last date of payment.....

FORM H. E. D. 6

Challan

(To be returned to the Entertainment Tax Officer by
the Treasury)(See rule 17 of the Himachal Pradesh Entertainments
Duty Rules, 1968)

Treasury

Sub-Treasury

Invoice of the duty paid into

Branch of State
Bank of India.and credited under the head of account "XIII—
Other Taxes and Duties—Receipts under the
Himachal Pradesh Entertainments Duty Act, 1968".

Name of month.....

Last date of payment.....

By whom tendered	(1) Name and address of the proprietor on whose behalf money is paid	Payment on account of	Amount

By whom tendered	(1) Name and address of the proprietor on whose behalf money is paid	Payment on account of	Amount

(i) Duty
(ii) Composition fee
(iii) Security

(i) Duty
(ii) Composition fee
(iii) Security

Dated.....the 19 .

Signature of proprietor of his agent.

Amount received.....

Entertainment Tax Officer, Treasury Accountant.
.....district.

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India.

Treasurer.

(Stamp of Treasury).

Dated.....the 19 .

Signature of proprietor or his agent.

Amount received.....

Entertainment Tax Officer, Treasury Accountant
.....district.

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India.

Treasurer.

(Stamp of Treasury).

FORM H. E. D. 6

Challan

(To be attached by the proprietor with the return if any)

(See rule 17 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Treasury

Sub-Treasury

Invoice of the duly paid into

Branch of State Bank of India

and credited under the head of account "XIII—Other Taxes and Duties—Receipts under the Himachal Pradesh Entertainments Duty Act, 1968".

Name of month.....

Last date of payment.....

By whom tendered	(1) Name and address of the proprietor on whose behalf money is paid	Payment on account of	Amount

(i) Duty
(ii) Composition fee
(iii) Security

Dated.....the 19 .

Signature of proprietor or his agent.

Amount received.....

Entertainment Tax Officer, Treasury Accountant.
.....district.

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India.

Treasurer.

(Stamp of Treasury).

FORM H.E.D. 6

Challan

(To be retained by the proprietor)

(See rule 17 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Treasury

Sub-Treasury

Branch of State Bank of India

District.....

(i) By whom tendered

(ii) Name, address of the proprietor on whose behalf money is paid.

Received the sum of Rs..... on account of duty under the Himachal Pradesh Entertainments Duty Act, 1968, for the period from.....to.....

(i) Duty

(ii) Composition fee

(iii) Security

and credited under the head of account "XIII—Other Taxes and Duties—Receipts under the Himachal Pradesh Entertainments Duty Act, 1968".

Treasurer.

Treasurer Officer

Sub-Treasury Officer

Agent, State Bank of India.

Dated.....the 19 .

FORM H.E.D. 7

(See Rule 18 of the Himachal Pradesh Entertainments Duty Rules, 1968)

REGISTER OF REFUNDS AND RENEWALS OF ENTERTAINMENT DUTY STAMPS.....DISTRICT

Serial No.	Date of application for refund or renewal	Name and address of the applicant	Number and description of Stamps		Date of purchase of stamps	Date of spoiling of stamps	Authority for refund or renewal	Face value of stamps tendered for refund or renewal	Amount deducted at six paise in rupee in case of refunds	Amount of refund or renewal admissible	Initials of Officer Superintendent	Net amount of refund allowed	Value of stamps allowed to be renewed	Value of stamps returned in respect of which refund or renewal is refused	Value of stamps cancelled	Initials of Collector	Signature of recipient of refund or renewal statement or of stamps of which refund or renewal is refused	Attestation by Office Superintendent	Number and date of letter with which application has been returned to the applicant	Value of stamps destroyed	Date of destruction	Initials of Collector	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
								Rs.	Rs.	Rs.		Rs.	Rs.	Rs.									

Note:—Columns 9 to 11 are not to be filled in cases in which the refund or renewal is to be refused.

FORM H.E.D. 8

(See Rule 18 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Voucher No.

REFUND STATEMENT

Approved for payment of Rupees..... (both in words and figures) and certified that the stamps described below, refund of value of which has been allowed subject to the prescribed deduction, have been destroyed.

District.....

Dated.....

Office Superintendent

Collector.

Name of applicant	Description of stamps	Value of stamps (both in words and figures)	Amount of deduction	Net amount allowed	Date of application for refund	Authority for refund
		Rs.	Rs.	Rs.		

Received payment

Ten Paise
receipt stamp if
required for sums
over Rs. 20

Pay rupees..... (both in words and figures)

District.....

Dated..... 19 ..

Head Treasury Clerk.

Treasury Officer.

प्रसाधारण राजपत्र, हिमाचल प्रदेश, ६ दिसम्बर, १९६६/१८ प्रगटायण, १८६१ ६५७

FORM H.E.D. 9

(See Rule 18 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Voucher No.....

REFUND STATEMENT

Approved for payment of Rs.....(both in words and figures) and certified that the stamps described below being serviceable and fit for re-issue, have been deposited in the double lock of Treasury.

District

Dated.....

Office Superintendent

Collector.

Name of applicant	Description of stamps	Value of stamps (both in words and figures)	Amount of deduction, if any	Net amount allowed	Date of application for refund	Authority for refund
		Rs.	Rs.	Rs.		

Received payment

Ten Paise receipt stamp if required for sums over Rs. 20

Pay Rupees.....(both in words and figures).

District.....

Dated.....19

Head Treasury Clerk.

(For use in Audit Office only)

Treasury Officer.

Amounts verified in the plus and minus memo.....

Admitted Rs.....

Objected to Rs.....

Auditor.

Superintendent.

६५८ प्रसाधारण राजपत्र, हिमाचल प्रदेश, ६ दिसम्बर, १९६६/१८ प्रसाधारण, १८६१

FORM H.E.D. 10

(To be submitted to Audit Office in original along with monthly plus and minus memo. of stamps)
(See Rule 18 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Voucher No.

RENEWAL STATEMENT

Approved for the issue of stamps (detailed in column 6) of the value of Rs.
(both in words and figures) and certified that the stamps described below, the renewal whereof has been allowed, have been destroyed, have been deposited in the double lock of the Treasury.

District.

Dated.

Office Superintendent.

Collector.

Name of applicant	Description of stamps tendered for renewal	Value of stamps in words and figures	Date of application for renewal	Authority for renewal	Description of fresh stamps to be issued	Value
1	2	3	4	5	6	7

Issue fresh stamp (described in column 6 above) of the value of Rs. (both in words and figures).

District.

Dated.

Head Treasury Clerk.

Treasury Officer.

Fresh stamps for the value of Rs. (in words and figures) received.

Dated.

Signature of recipient.

मसुधारण राजपत्र, हिमाचल प्रदेश, १२६६/१८ मसुधारण, १८६६ ६५६

FORM H.E.D. 11
(See Rule 18 of the Himachal Pradesh Entertainments Duty Rules, 1968)

The stamps described below have been submitted by.....a licensed stamp vendor, for grant of refund of their value/renewal. The stamps being serviceable and fit for re-issue are sent herewith to the Treasury Officer.....
.....for deposit in the main store under double lock in the treasury.

District
Dated.....
Office Superintendent.

Collector,
..... District.

Name of applicant	Description of stamps tendered	Value

To
The Treasury Officer,
.....

No....., Dated.....

Certified that the stamps described above, of an aggregate value of Rs.....(both in words and figures) have been deposited in the strong room of the treasury and brought on to the double lock registers.

Dated.....

Treasurer.

Head Treasury Clerk.

Treasury Officer.

To
The Collector,
.....

No....., Dated.....

(See Rule 21 of the Himachal Pradesh Entertainments Duty Rules, 1968)
FORM OF CERTIFICATE PRESCRIBED UNDER RULE 21

This is to certify that the Excise and Taxation Commissioner, Himachal Pradesh, authorises the entertainment specified below to be given free of entertainment duty provided that the whole of the net proceeds are devoted to philanthropic, charitable, educational or scientific purposes:—

Description

Date.....

Place.....

This certificate is issued on the following conditions:—

- (1) The whole of the net proceeds of the entertainments shall be paid over to
- (2) If the Excise and Taxation Commissioner, Himachal Pradesh, so requires a full and true account of the whole of the expenditure and takings, together with a written acknowledgement from the Society, Institution or Fund specified under (1) shall be furnished to the Entertainment Tax Officer of the district concerned by the persons responsible for the management of the entertainment within one month after the date of entertainment and those persons will be liable for the payment of the proper entertainment duty if the Commissioner is on receipt of report from the Entertainment Tax Officer concerned to the effect, is not satisfied that the whole of the net proceeds have in fact been paid over to the Society, Institution or Fund referred to.
- (3) The certificate shall not be used for any other entertainment than that specified above and it shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate.
- (4) If the entertainment is not given on the date or at the place specified above, the persons responsible for the Management of the entertainment shall give notice in writing to that effect within one week after the date fixed for holding it.
- (5) The expenditure shall not exceed beyond ten per cent of that shown by the applicant in the statement submitted with his application for exemption.

.....
The.....19 ..

(Signed)
Excise and Taxation Commissioner,
Himachal Pradesh.

Note.—Failure to comply with any of the conditions set out in this certificate involves liability to penalty of Rs. 1,000 and when the offence is a continuing one, the failure involves a daily fine not exceeding Rs. 50 during the period of the continuance of the offence.

FORM H.E.D. 13

CERTIFICATE PRESCRIBED UNDER RULE 23 OF THE HIMACHAL PRADESH ENTERTAINMENTS
DUTY RULES, 1968

No.....

Certified that the holder of this, Shri..... Rank.....
No..... is a member of the regular Indian Armed Forces. He may be exempted from the
payment of the entertainment duty leviable under the Himachal Pradesh Entertainments Duty Act, 1968.

Station.....
Dated.....

Signature of the Issuing Officer with designation.

After checking the identity card of the holder on the authority of this Certificate, this Soldier was issued ticket No.....

Dated.....

/ *Signature of the Proprietor or Manager.*

Name and place of entertainment house.....

Notes.—(1) The certificate is valid only for the date and place specified therein.

(2) The certificate must be signed by an officer not below the rank of Junior Commissioned Officer of the unit in which the holder is working.

(3) The holder of this certificate must be in possession of his identity card, which shall be shown to the Manager of the entertainment house before purchasing the ticket and shall also be produced on demand, before the Checking Officer duly authorised under rule 28.

(4) It shall be collected and kept for inspection by the Manager of the entertainment house.

प्रमाणित राजपत्र, हिमाचल प्रदेश, १९६९/१८ अप्रैल, १८९९ ६६३

Name of Entertainment House or Cinema
(in block letters)

FORM H.E.D. 14
FIXED FOIL

(To be retained by the Booking Clerk)
(See Rule 23 of the H.P.E.D. Rules, 1968)
Ticket for Military Personnel
Exempted

Serial No..... Book No.....
Class..... Show.....
Admission Fee.....
Date.....

Name of Entertainment House or
Cinema (in block letters)

FORM H.E.D. 14
COUNTERFOIL

(To be handed over to the Purchaser)
(See Rule 23 of the H.P.E.D. Rules, 1968)
Ticket for Military Personal
Exempted

Serial No..... Book No.....
Class..... Show.....
Admission Fee.....
Date.....

Name of Entertainment House or
Cinema (in block letters)

FORM H.E.D. 14
FOIL

(To be retained by the Gate-keeper)
(See Rule 23 of the H.P.E.D. Rules, 1968)
Ticket for Military Personnel
Exempted

Serial No..... Book No.....
Class..... Show.....
Admission Fee.....
Date.....

FORM H.E.D. 15

RETURN OF TICKETS SOLD UNDER RULE 23 OF THE HIMACHAL PRADESH ENTERTAINMENT DUTY
RULES, 1968 TO INDIAN SOLDIERS, SAILORS AND AIRMEN

Name and place of entertainment.....
Date of performance.....

Rates of tickets sold	Number of tickets sold at each rate	Remarks

Dated.....

Signature of the Proprietor.

FORM H.E.D. 16

STATEMENT OF TICKETS ISSUED WHEN DUTY IS PAYABLE UNDER SECTION 11(2)(a) OR (b) OF THE ACT
(See Rule 24 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Name and place of entertainment.....
Date of performance.....

Price of admission excluding duty	Serial No. of tickets issued on payment	Total No. of tickets issued on payment	Amount received exclusive of duty on account of tickets sold	Amount of entertainments duty on tickets sold	Number of tickets marked "Complimentary" issued on payment of duty	Amount of entertainments duty on complimentary tickets	Total amount of entertainments duty	Remarks

Dated.....

Signatures of Proprietors.

FORM H.E.D. 17

RETURN OF PERSONS ADMITTED BY MECHANICAL CONTRIVANCE

(See Rule 24 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Name and place of entertainment.....
Date of performance.....

Price of admission	Number of persons admitted	Gross receipts	Amount of duty collected	Remarks

Dated.....

Signature of the Proprietor.

FORM H.E.D. 18
MONTHLY REGISTER OF STAMPS
(See Rule 25 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Name of proprietor

Name and place of entertainment.....

Denomination of stamps.....

1	Date of making entry
2	Opening balance
3	Number purchased
4	Total
5	Serial number of admission tickets issued on payment
6	Number of stamps used on tickets sold
7	Number of tickets marked "Complimentary" issued on payment of duty
8	Number of stamps used on complimentary tickets issued on payment of duty
9	Total number of stamps used
10	Closing balance
11	Signature of the proprietor or his authorised agent
12	Remarks

प्रस्तावार्थ राजपुत्र, हिमाचल प्रदेश, २ दिसम्बर, १९६६/१८ अगस्त/१८ अगस्त, १८६४ ६६४

FORM H.E.D. 19

MONTHLY RETURN OF STAMPS PURCHASED AND SOLD
(See Rule 26 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Name and place of entertainment.

Name of the proprietor.

Return for the month of

Opening balance of stamps at the beginning of the month under report (denomination-wise)	No. of stamps purchased or borrowed during the month under report (denomination-wise)	Class-wise total No. of tickets issued during the month under report and their price of admission	Total No. of stamps used or lent during the month under report (Denomination)	Closing balance of stamps at the end of the month
1	2	3	4	5

Denomination (a)	No. (b)	Dated (c)	Denomination (b)	No. of Class (c)	No. of tickets issued (a)
Payment for admission (c)	Denomination (a)	No. (b)	Denomination (a)	No. (b)	

(See Rule 26 of the Himachal Pradesh Entertainments Duty Rules, 1968)

1. Name of the proprietor.....
2. Name and place of entertainment.....
3. Return for the week ending the.....

[illegible]

FORM H.E.D. 21

RETURN OF COMPLIMENTARY TICKETS

(See Rule 27 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Name of proprietor.....

Name and place of entertainment.....

Date 1	Time of performance 2	Rate of ticket for the class for which the ticket has been issued 3	Number of tickets issued 4	Number of persons admitted 5	Amount of entertainments duty charged 6	Remarks 7

Dated.....

Signature of the Proprietor.

६६८ प्रसाधारण राजपत्र, हिमाचल प्रदेश, ६ दिसम्बर, १९६६/१८ अग्रहायण १८६१

Name of the Cinema or Entertainment House
(in block letters).....

FORM H.E.D. 22

(See Rule 28 of the Himachal Pradesh Entertainments Duty Rules, 1968)

“ON DUTY”

Non-transferable

Serial No.....Book No.....
Name of the holder.....
Designation.....Class.....
Name of the picture or performance.....
Time of performance.....
Date of performance.....
Nature of duty of the holder.....
Signature of Proprietor or Manager of the Entertainment

Name of the Cinema or Entertainment House
(in block letters).....

FORM H.E.D. 22

(See Rule 28 of the Himachal Pradesh Entertainments Duty Rules, 1968)

“ON DUTY”

Non-transferable

Serial No.....Book No.....
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Name of the picture or performance.....
Time of performance.....
Date of performance.....
Nature of duty of the holder.....
Signature of Proprietor or Manager of the Entertainment

FORM H.E.D. 23

SECURITY REGISTER

(See Rule 33 of the Himachal Pradesh Entertainments Duty Rules, 1968)

Serial No.	Date	Name and address of the proprietor	Amount of security deposited	No. and date of treasury receipt with which amount was deposited	Signature of Entertainment Tax Officer	Remarks

FORM H.E.D. 24

INSPECTION NOTE BOOK

(See Rule 35 of the Himachal Pradesh Entertainments Duty Rules, 1968)

1. Name of the proprietor.....
2. Name and place of Entertainment House or Cinema.....
3. Nature of entertainment.....

Note.—The Note Book shall be of foolscap size and contain 100 pages. The Note Book shall be returned by the proprietor to the Entertainment Tax Officer, when it is completed and a fresh one is opened. When a Note Book is surrendered by a proprietor, the Entertainment Tax Officer shall grant him a receipt to that effect.

(Heading of each page of Inspection Note Book)

Date of Inspection	Name and designation of the Inspecting , Officer	Details of inspection

Signature of the Proprietor.

Signature of the Inspecting Officer.

REGISTER OF APPLICATION FOR REFUND OF ENTERTAINMENT DUTY

(See Rule 20 of the Himachal Pradesh Entertainment Duty Rules, 1968)

Year.....

District.....

Serial No.	Date of application for refund	Name and address of the applicant	Amount of refund applied for	The date of the order of the Court or competent authority following which refund is claimed allowed	Amount of refund allowed
1	2	3	4	5	6

Method of refund	No. and date of issue of refund voucher or refund adjustment order	Signature of the officer issuing the order	Date of encashment of adjustment order	Period of assessment towards which the adjustment is made	Remarks
7	8	9	10	11	12

DOUBLE LOCK

Serial No......

[illegible]

EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Simla-2, the 29th March, 1969

No. 14-43/68-E&T.—In exercise of the powers conferred by section 23 of the Himachal Pradesh Urban Immovable Property Tax Act, 1968, and all other powers enabling him in this behalf, the Lieutenant Governor, (Administrator) Himachal Pradesh is pleased to make the following rules for carrying out the purposes of the Act:—

RULES

THE HIMACHAL PRADESH URBAN IMMOVABLE PROPERTY TAX RULES, 1969.

1. (1) These rules may be called the Himachal Pradesh Urban Immovable Property Tax Rules, 1969.

Short title
and Defi-
nitions.

(2) They shall come into force at once.

(3) In these Rules, unless the context otherwise requires—

(i) the “Act” means the Himachal Pradesh Urban Immovable Property Tax Act, 1968;

(ii) “form” means a form appended to these rules;

(iii) “Government” or “State Government” means the Administrator of the Union Territory of Himachal Pradesh;

(iv) “Property” means immovable property situated within a rating area;

(v) “Section” means a section of the Act;

(vi) “Treasury” means a treasury or sub-treasury of the Government of the Himachal Pradesh or a branch of the State Bank of India.

2. (1) (a) Subject to the control of Government and unless Government shall by notification otherwise direct, the Excise and Taxation Commissioner shall superintend the administration and the collection of the tax leviable under the Act.

Superinten-
dence and
control of
the admin-
istration
under the
Act.

(b) Subject to the general control and superintendence of the Excise and Taxation Commissioner, the Deputy Excise and Taxation Commissioner shall control all other officers empowered under the Act, in his jurisdiction.

(2) The assessing authority for a rating areas is charged with the duty of carrying out the provisions of the Act subject to the control and direction of the Excise and Taxation Commissioner and the Deputy Excise and Taxation Commissioner and the orders of Government.

3. (1) Government may, by order in writing, appoint one or more persons to exercise the powers of an assessing authority in one or more rating areas as the case may be.

Appoint-
ment and
powers of
assessing
authority.

(2) An assessing authority for a rating area shall have power—

(a) to affix or cause to be affixed to any property in the rating area any mark for purposes of identification and to enter into or upon any premises for this purpose between sunrise and sunset if, and to the extent, absolutely necessary;

(b) to enter into or upon any property within the rating area between sunrise and sunset after giving twenty-four hours' notice to the occupier, or if there be no occupier, to the owner of such property, in order—

(i) to decide whether the return made in connection with such property is correct;

(ii) to assess the annual value of such property;

(iii) to ascertain whether such property is assessable to tax;

- (c) to examine any document of whatever nature or kind and by whomsoever executed, relevant to the enquiry contemplated by clause (b) of this sub-rule; or to ascertain the identity of the person liable to pay the tax assessed on any property within the rating area;
- (d) to exercise the powers of a civil court under the Code of Civil Procedure, in the matter of the summoning and examination of persons likely to be in possession of facts or of documents relevant to an enquiry under clauses (b) and (c) of this sub-rule.

(3) An assessing authority may by an order in writing authorise generally, or in any particular case any person subordinate to and working under its authority to exercise the powers under sub-rule (2), or to prepare and sign receipts, notices, challans and other documents or registers required to be drawn up, maintained or issued under the Act or these Rules.

Duties of
assessing
authority.

4. An assessing authority shall—

- (a) prepare a property register in Form A, for the rating area and enter therein the necessary particulars, separately, for each unit of property;
- (b) do all that is required by the Act or these Rules for the assessment of tax;
- (c) be responsible for the proper maintenance of all registers and records required by the Act or by these Rules to be maintained;
- (d) be responsible for the safe custody of all records and registers to be maintained, notices and summons to be issued, and statements and returns to be made under the Act or these Rules;
- (e) take all necessary steps permissible under the law for the recovery of the tax which has fallen due;
- (f) maintain a proper account of the tax collected and of the fees recovered under the Act or these Rules, and credit the same in the manner hereinafter provided;
- (g) carry out such general or special orders as may be issued by Government from time to time.

5. (1) The assessing authority shall, in order to prepare a valuation list, proceed as under:—

- (a) The rating area shall, if necessary, be divided into sub-divisions or mohallas.
- (b) Each unit of property situated within the rating area shall be numbered, with reference to the sub-division or mohalla and street, if any, in which it is situated, and the number allotted to it shall, if possible, be marked on some conspicuous part of the property.
- (c) The name of the owner and of the occupier, if any, of the property shall be ascertained and noted in a register in Form A. If the property be owned by more persons than one in defined or determinable shares the names of all of them shall be entered as owners with the share owned by each.
- (d) The notice under sub-section (1) of section 17 shall be in form B, and the return in form C. The assessing authority may furthermore, by a notice in form B, require the owner to produce accounts of rent.
- (e) An enquiry shall be made about the gross annual rent earned or which could reasonably be earned in respect of the property during the financial year immediately preceding the current financial year.

Preparation
and publica-
tion of draft
valuation
list and the
filing of
objections
thereto.

(f) If in the opinion of the assessing authority the average gross annual rent of any property ascertained under clause (c), when compared with any other property in that locality, be not fair or reasonable, the assessing authority shall determine, from such other data as may be available, the gross annual rent at which such property may reasonably be expected to let from year to year.

(g) in accordance with the information collected as laid down above a draft valuation list shall be prepared in Form D.

(2) When a draft valuation list has been prepared, the assessing authority shall give public notice of the place where such list may be inspected and of the date or dates on, and the place at, which objections thereto will be heard.

(3) Such notice shall be—

(a) by placards posted up—

(i) in some conspicuous place or places in the sub-division, mohallah or street concerned, to be selected by the assessing authority;

(ii) in the office of the assessing authority;

(iii) at the discretion of the assessing authority, in some conspicuous portion of one or more buildings used as a Court, Post Office, Bank, Co-operative Society, Educational Institution, or public gathering place in the rating area; and

(b) by insertion in at least two newspapers having wide circulation in the State in general and in that specific rating area in particular;

(c) by beat of drum or any other effective means as the assessing authority considers fit.

(4) The date of the publication of the draft valuation list shall be noted on the list and also in a register in Form E to be maintained for the purpose.

(5) The official having custody of the draft valuation list shall permit any person to inspect it during office hours at the office of the assessing authority and take extracts therefrom in pencil.

(6) No fee shall be charged for any such inspection.

(7) An objection under sub-section (2) of section 8 of the Act shall be preferred by means of a written memorandum on standard water marked plain judicial paper bearing a court-fee label of the value of 40 paise and stating briefly the grounds of objection.

(8) All such objections shall be entered in a register in form F to be maintained for the purpose.

6. The notice under the proviso to section 9 of the Act, shall be in Form "O" and the provisions of sub-rule (7) of rule 5 and rule 7 shall, in so far as they may be applicable, apply to objections filed in pursuance of such notice.

Amendment of current valuation lists and the filing of objections thereto.

7. (1) On the date or dates fixed for the hearing of objections to the draft valuation list or on succeeding days, the assessing authority or such other officer as may be appointed by Government in this behalf, shall proceed to dispose of the objections with as little delay as possible.

Hearing of objections.

(2) The assessing authority or other officer, as the case may be, hearing an objection shall allow to the objector and any other person, who in the opinion of such authority or officer is likely to be directly interested in the result of the objections, an opportunity of being heard in person or by an authorised agent.

(3) The assessing authority or other officer hearing an objection may, at his discretion hear and record such oral or documentary evidence as may be relevant to the enquiry.

(4) When an objection has been disposed of, the order passed thereon shall be recorded in register "F", together with the date of such order.

(5) A final valuation list shall be prepared in Form A and authenticated by the assessing authority before the first day of October or the first day of April, as the case may be, and the assessing authority shall certify that the list has been duly amended so far as it was necessary to do so in the light of the result of all such objections as have by that date been disposed of.

(6) After authentication the valuation list shall, subject to such alterations as may thereafter be made therein under the provisions of section 9 or 10 and notwithstanding any irregularity in the preparation, publication or correction thereof be accepted as conclusive evidence of the facts stated therein for the purposes of the Act and these Rules.

(7) The valuation list so authenticated shall be deposited in the office of the assessing authority and shall be open to inspection. Public notice that it is so open to inspection shall be published in the manner prescribed for the publication of the notice of a draft valuation list, except that it shall not be necessary to publish the notice in newspapers.

8. (1) The owner of every property shall within a period of two months from the date of occurrence of any transfer, increase, construction, reconstruction, addition, demolition or destruction of any land or building after the completion of the valuation list, as detailed below report to the assessing authority of the rating area concerned:—

- (a) all transfers thereof by sale, gift, exchange or perpetual lease;
- (b) any increase in rent, subsequent to the date on which the valuation of such property was last previously determined; and
- (c) the erection or re-erection of new buildings reconstruction of buildings or additions made thereto, and demolition or destruction or alteration of the property or any portion thereof.

(2) The tenant of every property shall within a period of one month from the date of occurrence of any sub-tenancy submit a return in Form 'S' to the assessing authority of the rating area concerned about the actual rent that he is charging on a sub-tenancy.

9. (1) Appeal under sub-section (1) of section 10 shall be preferred by means of a memorandum written on a judicial paper duly stamped as laid down in *Article 9(a) of Schedule Second of the H.P. Court Fees Act, 1968* be accompanied by a certified copy of the order appealed against and a receipt for the payment of the tax assessed and penalty (if any) imposed and be presented by appellant in person or through a duly authorised agent, or be sent under registered post:

Provided that in the case of a new Valuation List if no demand notice has been served on the appellant by the time of his lodging the appeal, he shall not be required to attach therewith any receipt for payment of tax assessed and penalty (if any) imposed on him. He shall, however, furnish a certificate below his appeal to the effect that no tax or penalty has been demanded from him. If during the pendency of the appeal, a demand notice is issued to the appellant, he shall file the receipt for payment of tax and penalty (if any), in continuation of his appeal within a fortnight of the last date of payment allowed to him in the demand notice. Failure to do so shall render the pending appeal liable to be dismissed in *limine*.

(2) The appeal shall be decided after notice to the assessing authority concerned and after considering any representation that may be made by it, and after giving an opportunity to the appellant and such other person as in the opinion of the appellate authority may directly be interested in the result of the appeal, of being heard in person or by a duly authorised agent.

Duty of owner of property to report transfer.

Appeal and Revision.

The appellate authority may before deciding the appeal itself hold such further enquiry or direct it to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the said appellate authority.

(3) The result of the appeal shall forthwith be communicated to the assessing authority who shall attach the papers to the record of the case concerned, and make necessary entries in the register.

(4) An application for revision under sub-section (2) of section 10 shall be written on standard water-marked plain judicial paper, be stamped with a court-fee of the value of Rs. 1.25, be accompanied by a certified copy of the order sought to be revised, and a receipt for the payment of the tax assessed and penalty (if any) imposed, and be presented by the applicant in person or through a duly authorised agent, or be sent under registered post:

Provided that in the case of a new Valuation List if no demand notice has been served on the applicant by the time of his filing the application for revision, he shall not be required to attach therewith any receipt for payment of tax assessed and penalty (if any) imposed on him. He shall, however, furnish a certificate below his application to the effect that no tax or penalty has been demanded from him. If during the pendency of the application for revision, a demand notice is issued to the applicant, he shall file the receipt for payment of tax and penalty (if any), in continuation of his application for revision, within a fortnight of the last date of payment allowed to him in the demand notice. Failure to do so shall render the pending application for revision liable to be dismissed *in limine*.

10. (1) Government may, if they think fit, employ any person to determine the annual value of lands and buildings in accordance with the provisions of section 5 of the Act.

Appoint-
ment of
valuers.

(2) Any person so employed shall have power at all reasonable times and after giving due notice and on production, if so required, of authorisation in that behalf from the assessing authority to enter on, survey, and value any land or building in the rating area which the assessing authority may direct him to survey and value.

(3) Each valuer shall work under the orders of the assessing authority of the rating area in which the property to be valued is situated.

11. (1) A tax register in Form G shall be maintained for each rating area.

(2) The tax be payable annually in lump sum.

(3) The assessee shall pay the tax within 60 days from the last day of the month during which the demand notice is served on him.

(4) In respect of the annual demand, a notice in Form H shall be served upon the assessee as soon as possible after the date on which the amount of tax was due i.e., the 1st April or the 1st October, as the case may be. Demand notice shall be accompanied by a challan in Form I, provided that when arrangements exist for door to door collection or for payment at the office of the assessing authority, it shall not be necessary to send a challan with the demand notice unless specially demanded by the assessee.

Collection
of tax and
penalty.

(5) An assessee may, at his own expense, remit the amount of tax to the treasury by means of a money order, forwarding at the same time the challan in Form I, which was sent to him along with the notice. No payment of any such amount shall be accepted at the District Exise and Taxation Office, except by crossed cheque or bank draft drawn in favour of the assessing authority concerned. No receipt shall be issued to the assessee till the cheque or bank draft has been encashed.

(6) Before imposing a penalty under sub-section (1) of section 14 the assessing authority shall issue a notice to the assessee in Form J and shall give

him an opportunity of showing cause against such imposition. The provisions made in these rules for the recovery, custody and deposit of tax shall in so far as these may be applicable apply to the recovery, custody and deposit of a penalty imposed under the Act.

12. After a penalty has been imposed under rule 11 a demand notice in Form K shall be served on the assessee. The penalty shall be payable in one lump sum and the provisions of sub-rule (3) of rule 11 shall, in so far as they may be applicable apply to such notices.

13. The notice contemplated by section 13 of the Act shall be in Form P.

14. (1) Government may by an order in writing authorise the payment of the tax in any rating area at the office of the assessing authority concerned, or may appoint a tax-collecting staff for any rating area on such terms as to furnishing of security and emoluments as Government may consider advisable.

(2) The staff so appointed shall work under the orders and control of the assessing authority and shall be competent to visit an assessee at his residence or place of business with a view to the collection of tax and penalty, if any, imposed on him.

(3) A member of such tax collecting staff shall be furnished with such credentials to establish his authority as may be directed by Government.

(4) For every payment except a payment made at a treasury, made under these Rules a receipt in Form L shall forthwith be given to the person making the payment and the counterfoil retained.

15. The certificate for recovery, as arrears of land revenue, of any sum due on account of tax or penalty which remains unpaid after the due date, shall be in Form Q.

16. (1) In accordance with any instructions that may be issued by Government, the assessing authority shall be responsible for making necessary arrangements for the safe custody of all moneys, received under the Act or under these Rules until such time as the same can be paid into the treasury.

(2) All sums, other than those paid directly into a treasury, received as tax or copying or inspection fees or court-fee shall be deposited in the treasury.

17. (1) Government may arrange to recover the tax assessed in any rating area through the local authority thereof. The local authority concerned shall be allowed remuneration for such collections at such rate not exceeding 5 per cent of the total collection made in any financial year, as may be agreed upon between Government and the local authority concerned. Such arrangement may at any time be cancelled at the discretion of the Government.

(2) A local authority authorised to collect the tax shall transmit all receipts to the treasury as laid down in sub-rule (2) of rule 16.

(3) When authorised to collect a tax a local authority may with permission of the Deputy Excise and Taxation Commissioner use its own forms, with or without modifications, in place of the forms prescribed by these Rules.

18. (1) If on application made in this behalf or otherwise, an assessing authority is satisfied, after such enquiry as it may consider necessary that through a clerical or arithmetical mistake a tax has been assessed or a penalty has been imposed in excess of the proper amount or on a person not liable

Recovery of tax from tenants.

Collection of tax through tax collecting staff.

Collection of tax and penalty as arrears of land revenue.

Custody and payment into Government treasury of sums received under the Act or these Rules.

Collection of tax through a local authority.

Refund and remission of tax.

therefor, the said authority shall order remission of the wrongly assessed amount, and if such tax or penalty has been recovered, it shall order its refund:

Provided that if the assessee, in whose favour the refund has been ordered, desires payment by adjustment against any amount of property tax subsequently payable by him, the assessing authority shall issue a Refund Adjustment Order in Form 'R' authorising the assessee to deduct the sum to be refunded from any other amount of tax payable by him.

(2) The assessing authority shall grant the refund of tax if so required by the order passed in appeal or revision under the Act.

19. An application, not otherwise provided for under these Rules made to an assessing authority shall be stamped with a court-fee label of the value of one rupee and twenty-five paise:

Court-fee on application.

Provided that if the requisite court-fee payable under this sub-rule or sub-rule (7) of rule 5 or sub-rule (1) of rule 21 be not available at the place where the application is presented to the assessing authority the court-fee duty may be paid in cash.

20. Any document record or register prepared by or under the authority of a public servant under the Act or these Rules, and any objection preferred thereunder shall be treated as a public document, which any person is allowed to inspect, and the assessing authority shall for the purposes of section 76 of the Indian Evidence Act, be deemed to be a public servant having the custody of the same.

Registers etc. to be public documents.

21. (1) Any person making a return or statement under the Act or these Rules, or any successor-in-interest of such person may inspect or get a copy of the same on payment of the inspection fee or copying charges as the case may be, in accordance with the prevailing rates of fees fixed in the *Himachal Pradesh Copying Agencies Manual*.

Fees for inspection and copies of records, etc.

(2) Where any inspection or a copy of the record is required in public interest by any officer of the Central or State Government it shall be permitted or granted on receipt of an application in that behalf on ordinary paper free of charge.

22. (1) For the purposes of provisos (i) and (ii) of clause (f) of sub-section (1) of section 4, the following shall be treated as charitable institutions:—

Charitable institutions.

- (a) An orphanage;
- (b) A hospital or dispensary;
- (c) An alms house;
- (d) An infirmary for the treatment of animals;
- (e) A drinking water fountain or a chhabil;
- (f) A burial place;
- (g) A cremation ground;
- (h) A place for the disposal of the dead otherwise than by burial or cremation;
- (i) An educational institution approved by Government;
- (j) widows homes;
- (k) Rent-free serais; and
- (l) Leper asylums:

Provided that the institution is certified by the Deputy Excise and Taxation Commissioner, to be a charitable institution:

Provided further that regular accounts of income and expenditure of the institution are maintained, and are open to inspection by the Excise and Taxation Officer, Assistant Excise and Taxation Officer, holding charge of a

district independently or such other person as he may appoint in this behalf to satisfy himself that the income of the building or land, sought to be exempted, is exclusively being spent on one or more of these institutions.

(2) A certificate under sub-rule (1) shall be in Form M and shall unless cancelled, continue in force for the assessment year for which it is issued beginning from the first day of April or the first day of October, as the case may be, but shall be renewable by the Deputy Excise and Taxation Commissioner.

(3) If at any time the Deputy Excise and Taxation Commissioner is satisfied that he had wrongly issued any certificate under sub-rule (2), or that the institution concerned has ceased to be a charitable institution, it shall be open to him to cancel the certificate and inform the assessing authority.

(4) On the cancellation of a certificate the exemption allowed under it shall cease to be operative, and the property exempted in consequence thereof shall be liable to assessment of tax as if no certificate had been issued.

(5) Every Excise and Taxation Officer/Assistant Excise and Taxation Officer, holding charge of a district independently shall maintain a register of certificates in Form N and in case any certificate is lost a duplicate shall be issued on payment of a fee of one rupee in court-fee labels.

Factory

23. (1) Under the provisions of clause (g) of sub-section (1) of section 4 of the Act, all buildings and lands owned by the proprietor of a factory and used by him for the purpose thereof shall be exempted from the levy of tax—

(a) if ten or more workers are working, or were working on any day of the preceding twelve months and if a manufacturing process involving the use of power is being and has been carried on therein for a continuous period of six months, or in the case of a seasonal factory since the commencement of the working season; or

(b) if twenty or more workers are working, or were working on any day of the preceding twelve months, and if a manufacturing process is being and has been carried on therein without the aid of power.

(2) If in a seasonal factory no work is being carried on in the off-season, the exemption shall nevertheless be allowed provided that the factory worked throughout the previous working season and the land and buildings are not being put to any other profitable use.

(3) The exemption provided by the foregoing sub-rules shall cease to apply, and the land and buildings included in the factory shall forthwith become liable to assessment (the valuation list being amended suitably under section 9, if necessary), if a factory remains closed for production for a continuous period of six months, or in the case of a seasonal factory, for a continuous period during the working season equal to half the length of that season.

(4) The exemption provided by sub-rules (1) and (2) shall not extend to—

(i) godowns outside the factory compound;

(ii) godowns, shops, quarters or other buildings, whether situated within or without the factory compound, for which rent is charged either from employees of the factory or from other persons; and

(iii) bungalows or houses intended for or occupied by the managerial or superior staff whether situated within or without the factory compound.

Prescribed
authority.

24. For purposes of section 13 and sub-sections (2) and (3) of section 15 of the Act, the assessing authority for any rating area shall be the prescribed authority thereof.

25. (1) Any notice, summons, order or other document required or authorised to be sent or served under or for the purposes of the Act or these rules may be sent or served either—

Mode of
service of
notice, sum-
mons or
order

- (a) by delivering it to the person to, or on whom, it is to be sent or served; or
- (b) by leaving it at the usual or last known place of abode of that person or in the case of a company at its registered office; or
- (c) by forwarding it by post addressed to that persons at his usual or last known place of abode, or in the case of a company at its registered office; or
- (d) by delivering it to some person on the premises to which it relates or (except in the case of a document being a summons) if there is no person on the premises to whom it can be delivered, then by fixing it on some conspicuous part of the premises; or
- (e) without prejudice to the foregoing provisions of this sub-rule where the hereditament which the document relates is a place of buisness of the person to or on whom it is to be sent or served by leaving it at, or forwarding it by post addressed to that person at the said place of business.

(2) Any notice, summons, order or other document by the Act or these Rules required or authorised to be served on the owner or occupier of any premises may be addressed by the description of the owner or "occupier" of the premises (naming them), without further name or description.

26. The State Government may relax the provisions of these rules in such manner, as may appear to it to be just and equitable:

Miscellan-
eous.

Provided that where any such rule is applicable to the case of any person, the case shall not be dealt with in any manner less favourable to him than that provided by the rule.

27. The Punjab Urban Immovable Property Tax Rules, 1941 as in force in the area transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, are hereby repealed:

Repeal an
savings.

Provided that any thing done or any action taken under the Rules hereby repealed shall, in so far as it is not inconsistent with these rules, be deemed to be done or taken under the corresponding provisions of these Rules.

U. N. SHARMA,
Secretary.

FORM A

Rules 4(a) and 7(5) of the H. P. Urban Immovable Property Tax Rules, 1969

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18																
Serial No.	Name or number of the sub-division or mohalla, and street in which the property is situated.	Designation of the property by name, if any, and by number, type of building, if any, e.g., residential bungalow, cinematograph, theatre, mosque, factory, etc.	Name, parentage, caste and residence of the owner.	Name, parentage, caste and residence of the occupier, if different from the owner.	Total area of the site or land.	Size of the building on the site according to plinth area.	Number of storeys.	Number of rooms.	Present condition of the building.	Site rent, if any, payable by owner of the building.	In the case of land not occupied by building the use to which the land is put.	Gross annual rent assessed.	Deductions allowed under section 5 of the Act.	Annual value proposed	Annual value fixed in pursuance of objection, if any.	Annual value fixed in pursuance of appeal, if any.	Remarks.																
													<table border="1"> <tr> <td>Clause (a)</td><td></td><td></td><td></td></tr> <tr> <td>Clause (b)</td><td></td><td></td><td></td></tr> <tr> <td>Clause (c)</td><td></td><td></td><td></td></tr> <tr> <td>Total</td><td></td><td></td><td></td></tr> </table>	Clause (a)				Clause (b)				Clause (c)				Total							
Clause (a)																																	
Clause (b)																																	
Clause (c)																																	
Total																																	

Note.—Where the building and the site under it belong to two different persons, separate assessment shall be made for the building and the site. Two separate numbers shall be allotted, e.g., 5 to the site and 5-A to the building and two separate entries, e.g., 5 and 5-A shall be made in the register.

FORM B

Notice for making a return of annual rent
production of accounts of rent

[Rule 5(1)(d) of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969]

No.....

Office of the Assessing Authority

Rating Area.....

To

Dated.....19

.....

.....

.....

WHEREAS it is necessary to assess the annual value of immovable property noted on the reverse, of which you are alleged to be the owner/occupier/lessee submit a true and
exclusively or jointly with others, you are hereby required to attend in person or
correct statement of the rent of this property for the financial year.....

by a representative authorized by you in writing in this behalf, and produce or
in the enclosed form C to me at my office within thirty days of the service of this
cause to be produced the accounts of the rent of this property for the financial
notice

year.....before me at my office on at .

Further take notice that in case you fail to submit a return as stated above,
produce accounts

the annual value for the purposes of the Himachal Pradesh Urban Immovable Property Tax Act will be assessed without any further opportunity being given to you.

Assessing Authority.

Dated at..... Rating Area.....

This.....day of.....19

Seal of Assessing Authority.

Description of property

1. Rating Area.....
2. Sub-division or *mohalla* and street.....
3. Number of the property according to property register.....
4. Nature of the property.....
5. The use to which the property is supposed to be put.....
6. Any other particulars which in the opinion of the authority issuing the notice may be necessary.....

FORM C
RETURN OF RENT FOR THE FINANCIAL YEAR.....

Rule 5(1)(d) of the H. P. Urban Immovable Property Tax Rules, 1969

Rating area

1	2	3	4	5	6	Particulars for the financial year under report				Particulars for the year when property was last let out before the year under report				15	16
						7	8	9	10	11	12	13	14		
Name of sub-division or mohalla and street in which the property is situated.	Number according to property register.	Nature of property.	Use to which the property is being put.	Name, parentage, caste and residence of owner.	Name, parentage, caste and residence of present occupier.	Name, parentage, caste and residence of the person to whom let out.	The period and the total rent for which let out.	Deductions from gross annual rent claimed on account of rent of furniture let with property	Land revenue payable in respect of the property for the year.	Year with name, parentage, caste and residence of the person to whom let out.	The period and the total rent for which let out.	Deductions from gross annual rent claimed on account of rent of furniture let with property.	Land revenue actually paid in respect of the property for the year.	In case the property has never been let out at what rent could it reasonably be let out during the year under report.	Remarks.

Note.—Columns 11 to 15 are to be filled in only if columns 7 to 10 cannot be filled in.

Date at

this day of 19 ..

Signature of the person making the return.

6326 'मिहरीदेव' 56/3336 'उभयदेव' 3 'महेश' 56/3336 'मिहरीदेव' 56/3336 'मिहरीदेव' 56/3336

[Rule 5 (1)(g) of the H. P. Urban Immovable Property Tax Rules, 1969]

Rating area.....
 Date of publication of the list.....
 Last date for filing objections.....
 Date/Dates of hearing objections.....
 Place of hearing of objections.....

Note.—If an objection cannot be heard or disposed of on the dates specified above, it will be heard and disposed of on succeeding working days.

	1	Sub-Division or mohalla.
	2	Street.
	3	No. of property unit in the property register.
	4	Nature of the property.
	5	How used.
	6	Total area of the site or land.
	7	Size of the building erected on the site according to plinth area.
	8	Number of storeys.
	9	Number of rooms.
	10	Name, parentage, caste and residence of owner.
	11	Name, parentage, caste and residence of occupier.
	12	Gross annual rent assessed.
	Deductions allowed under section 5 of the Act	
	13	Under clause (a).
	14	Under clause (b).
	15	Under clause (c).
	16	Total.
	17	Annual value proposed to be assessed.

FORM E

REGISTER OF PUBLICATION OF DRAFT VOLUATION LIST

Rule 5(4) of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969

Rating Area.....

	1 Serial No.
	2 Sub-Division or <i>mohal-</i> <i>lah</i> and street
	3 Total number of pro- perties in the list
	4 Date of publication
	5 How published
	6 Name of the person who actually effected publi- cation
	7 Remarks

FORM F

REGISTER OF OBJECTIONS

Rule 5(8) of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969

Rating Area.....	Year.....
------------------	-----------

Objections under section 8/9/14 of the Act.

	1 Serial No.
	2 Date of receipt of objection
	3 Name, parentage caste and residence of the objector
	4 Number of the property in the property register about which objection is made
	5 Nature of objection
	6 Abstract of the order made with date thereof
	7 Name of the authority deciding the objection
	8 Result of appeal, if any, with the date of order
	9 Remarks

FORM G

TAX DEMAND AND RECEIPT REGISTER

[Rule 11(1) of the H. P. Urban Immovable Property Tax Rules, 1968]

Rating Area Assessment years 19 to 19

1 Serial No.	2 Name, parentage, caste and the address of the assessee	Description of property as per property register			6 Year	7 Annual value assessed	Amount of tax			11 Total	Recoveries		Remission or Refund allowed		16 Balance at the close of the year carried forward to next year	17 Remarks
		3 No. of Division	4 No. of street	5 No. or name of unit			8 Balance of tax and penalty, if any, from last year	9 Tax demand for current year and due date for payment	10 Penalties imposed during the current year		12 Date with receipt No.	13 Amount	14 Date of order	15 Amount remitted or refunded		
					19-19							Rs.		Rs.		
					19-19											
					19-19											
					19-19											
					19-19											

FORM H

NOTICE OF DEMAND

Rules 11(4) of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969

1. Take notice that for the assessment year..... a sum of Rs..... has been determined to be payable by you as property tax in respect of the property/properties specified overleaf.
2. You are required to pay a sum of Rs....., being the amount of the 1st/2nd instalment of the tax on or before the..... day of..... ensuing to the Treasury Officer/Sub-Treasury Officer/Agent, State Bank of India at..... when you will be granted a receipt. A challan in Form I is enclosed for the purpose.
3. If you do not pay the amount of the instalment on or before the date specified above, you will be liable under section 14(1) of the Act to a penalty not exceeding one-fourth of the amount of the instalment.
4. You are also informed that a further sum of Rs..... is recoverable from you as arrears of property tax in respect of the said property/properties for the year....., in respect of which penalty is also chargeable under section 14 of the Himachal Pradesh Urban Immovable Property Tax Act, 1968.

Assessing Authority.

Date at..... Rating Area.
This day of..... 19

(Seal of the Assessing authority).

Notes.—(1) If payment is made by cheque, it should be drawn on local branch of a bank having a clearing account with the State Bank in favour of the Treasury Officer of the district and forwarded to him along with the enclosed 'challan'.

(2) If payment is made by money order, the money order commission should be paid by the remitter, the money order should be addressed to the Treasury Officer of the district and the enclosed 'challan' forwarded to him separately, quoting the number and the date of the money order in the forwarding letter.

Description of the property/properties referred to overleaf..... Rating Area.

No. of the property in the property Register	Situation	Use to which property is being put	Annual value	Amount of the instalment	Remarks

**FORM I
(CHALLAN)**

**[Rule 11(4) of the Himachal Pradesh Urban
Immovable Property Tax Rules, 1969]**

**Original (to be returned to the Assessing
Authority)
(The Himachal Pradesh Urban Immovable
Property Tax)**

Invoice of tax paid into Treasury
Sub-Treasury

Branch of State
Bank of India.

Last date for payment.....

Number in demand Register with year 1	Name and address of assessee 2	Amount (to be entered in words as well as in figures) 1st/2nd instalment 3	
		Rs.	P.

Dated....the....19 . (For use in the Treasury only)
Certified that all the particulars given above are correct.

1. No. of Challan.....
2. Number of entry in tax receipt register.....
3. Date of entry in tax receipt register.....
4. Amount received.....

Property Tax Clerk.
Receive and grant receipt.
Assessing Authority.
.....Rating Area.

Treasury Accountant.

Treasury Officer.
Treasurer.

Treasury stamp.

Assessing Authority
Office stamp.

**FORM I
(CHALLAN)**

**[Rule 11(4) of the Himachal Pradesh Urban
Immovable Property Tax Rules, 1969]**

**Duplicate (to be retained in the Treasury)
(The Himachal Pradesh Urban Immovable
Property Tax)**

Invoice of tax paid into Treasury
Sub-Treasury

Branch of State
Bank of India.

Last date for payment.....

Number in demand Register with year 1	Name and address of assessee 2	Amount (to be entered in words as well as in figures) 1st/2nd instalment 3	
		Rs.	P.

Dated....the....19 . (For use in the Treasury only)
Certified that all the particulars given above are correct.

1. No. of Challan.....
2. Number of entry in tax receipt register.....
3. Date of entry in tax receipt register.....
4. Amount received.....

Property Tax Clerk.
Receive and grant receipt.
Assessing Authority.
.....Rating Area.

Treasury Accountant.

Treasury Officer.
Treasurer.

Treasury stamp.

Assessing Authority.
Office stamp.

**FORM I
(Receipt to be given to the payer)**

Treasury

Sub-Treasury

Branch of State
Bank of India.

Rating Area.....

Number in demand register with
year.....

Last date for payment.....

Received the sum of Rs.....

.....
on account of 1st/2nd instalment of
property tax for the year.....
due from.....

Treasurer.

Treasury Officer.
Sub-Treasury Officer.
Agent, State Bank
of India.

Dated.....

TAX RULES, 1968

THE HIMACHAL PRADESH URBAN IMMOVABLE PROPERTY

भारतीय राजपत्र, हिमाचल प्रदेश, ६ दिसम्बर, १९६९/१८ अगस्तियाण, १८६१ ६८६

FORM J

NOTICE TO SHOW CAUSE AGAINST IMPOSITION OF PENALTY

Rule 11(6) of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969

To

.....
.....
.....

Whereas you have not paid the sum of Rs.....by the specified date.....in accordance with the notice of demand served on you on.....you are hereby informed that unless you appear personally or through a duly appointed agent before me at my office on.....and prove to my satisfaction that the failure to pay this amount was not wilful you will be liable to a penalty not exceeding one-fourth of the amount of the tax so remaining unpaid.

If you do not appear as directed above, the case will be decided in your absence.

Assessing Authority,
Rating Area.....

Dated, at.....

This.....day of.....

६६०
प्रसाध राणा राजपूत, हिमाचल प्रदेश, ६ दिसम्बर, १९६६/१८ प्रमद्वारा, १८६१

FORM K
NOTICE OF DEMAND AND PENALTY
Section 14(1) of the Himachal Pradesh Urban Immovable Property Tax Act, 1968
(Rule 12 of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969)
 Office of the Assessing Authority,
 Rating Area.

To

.....

Whereas I am satisfied that you have wilfully failed to pay the tax assessed on you in connection with the undermentioned property for the assessment year, 19....., within the period prescribed in the notice of demand served on you on..... I, therefore, impose on you, under section 14 of the H.P. Urban Immovable Property Tax Act, 1968, a penalty amounting to Rs....., which you are required to pay along with the amount of the un-paid tax on or before..... to the Treasury Officer/the Sub-Treasury Officer/Agent, State Bank of India, at....., when you will be granted a receipt. A challan in Form I is enclosed for the purpose.

2. Further take notice that if the sum due from you on account of the tax and penalty is not paid within the prescribed period, it shall be recoverable from you as if it were an arrear of land revenue.

Assessing Authority,
 Rating Area.....

Dated, at.....

This.....day of.....19..

(Seal of Assessing Authority).

DESCRIPTION OF PROPERTY

1. Rating Area.....
2. Sub-Division or Mohalla and Street.....
3. Number of the property according to property register.....
4. Nature of the property.....
5. Use to which the property is being put.....
6. Any other particulars that may, in the opinion of the authority issuing the notice, be necessary.....

Note.—If the tax is assessed with regard to more properties than one, the particulars of all such properties shall be given.

FORM L

TAX BILL AND RECEIPT (COUNTER-FOIL)

(Rule 14(4) of the Himachal Pradesh Urban Immovable
Property Tax Rules, 1969)

Book No..... Receipt No.....

Date.....

1. No. in demand register with
year.....

2. Date by which the tax is/
was payable.....

3. Amount { Tax..... Rs. P.
Penalty imposed,
if any.....
Total.....

4. Particulars of the property
in respect of which due....
.....

5. Particulars of the person
from whom due.....
.....

Assessing Authority,
Rating Area.....

Date of receipt.....

Amount received..... (Seal)

Signature of Collecting Officer.....
Progressive daily total of receipts

FORM L

TAX BILL AND RECEIPT (FOIL)

Rule 14 (4) of the Himachal Pradesh Urban Immovable
Property Tax Rules, 1969)

Book No..... Receipt No.....

Date.....

1. No. in demand register with
year.....

2. Date by which the tax is/
was payable.....

3. Amount { Tax..... Rs. P.
Penalty imposed,
if any.....
Total.....

4. Particulars of the property
in respect of which due....
.....

5. Particulars of the person
from whom due.....
.....

Assessing Authority,
Rating Area.....

Date of receipt.....

Amount received..... (Seal)

Signature of Collecting Officer.....

६६२ असाधारण राजपत्र, हिमाचल प्रदेश, ६ दिसम्बर, १९६६/१८ अग्रहोपपत्र, १८६१

FORM M

CERTIFICATE OF CHARITABLE INSTITUTION

(Rule 22(2) of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969)

Certified that the institution, the particulars of which are noted below, is a Charitable Institution within the meaning of clause (f) of sub-section (1) of section 4 of the Himachal Pradesh Urban Immovable Property Tax Act, 1968.

Particulars of the Institution,

.....
Deputy Excise and Taxation Commissioner,
.....Area.

Dated, at.....

This.....day of.....19 ..

(Seal of Collector).

Note.—The attention of the authority issuing the certificate is invited to provisos (i) and (ii) to clause (f) of sub-section (1) of section 4 of the Act.

REVERSE
RENEWALS OF CERTIFICATE

Date of renewal 1	Year for which renewed 2	Signature of the renewing authority 3	Remarks 4

FORM N

REGISTER OF CERTIFICATES

Rule 22(5) of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969

[illegible]

FORM O

Notice under the proviso to section 9 of the Himachal Pradesh Urban Immovable Property Tax, Act, 1969

(Rule 6 of the Himachal Pradesh Urban Immovable Property Tax Rules, 1968)

No.....

Office of the Assessing Authority,
.....District.

To

.....
.....
.....

In view of information received by me with regard to the undermentioned property owned/occupied by you it is necessary to amend the valuation list for the reasons and in the manner indicated below, so far as it relates to this property:—

.....
.....
.....

2. You are hereby required to file objections, if any, in writing to the proposed amendment within 14 days of the service of this notice.

3. In case you fail to file an objection within the period specified above, the proposed amendment will be given effect to, and will be binding on all concerned.

(Signature).....

Assessing Authority,

Dated.....

(Seal of the Assessing Authority).

DESCRIPTION OF PROPERTY

1. Rating Area.....
2. Sub-Division or Mohalla and Street.....
3. Number of the property in the property register.....
4. Type of the property (House, bungalow, shop, vacant land, etc.).....
5. Use to which the property is being put.....

प्रसाधारण राजपद, हिमाचल प्रदेश, ६ दिसम्बर, १९६९/१८ अक्टूबर, १८६९

६६५

FORM P

NOTICE OF TENANT'S LIABILITY OF TAX

(Section 13 of the Himachal Pradesh Urban Immovable Property Tax Act, 1968)

Rule 13 of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969

To

.....

 1. Whereas a sum of Rs. due from son of caste resident of Tehsil District as tax in respect of the under-mentioned property for the assessment year 19 is in arrears; and whereas you are liable as a tenant to pay rent to the said said for this property, you are hereby required under section 13 of the Himachal Pradesh Urban Immo-Immovable Property Tax Act, 1968, to make all future payments of the entire rent (whether the same has accrued or not) direct to the undersigned, until the said arrears are cleared.

2. Sub-Division or Mohalla and Street , undersigned, within 15 days of the receipt of this notice; the amount of rent payable by you and the date on which it falls due so that a challan in Form 'T' may be sent to enable you to make the payment of the amount due.

3. If you do not pay to the undersigned the periodical rent or necessary portion thereof within 30 days of its falling due in compliance with this notice, you will be liable under section 14(1) of the Act to a penalty which may amount to one-fourth of the amount so unpaid.

Dated, at
 This day of 19

Assessing Authority,
 Rating Area =
 (Seal of Assessing Authority).

DESCRIPTION OF PROPERTY

1. Rating area.....
2. Sub-Division or Mohalla and Street.....
3. Number of the property according to property register.....
4. Nature of the property.....
5. Use to which the property is being put.....
6. Any other particulars that may, in the opinion of the authority issuing the notice, be necessary

Note.—If the tax is assessed with regard to more properties than one, the particulars of all such properties shall be given.

FORM Q

CERTIFICATE OF RECOVERY OF TAX

(Section 15 of the Himachal Pradesh Urban Immovable Property Tax Act, 1969)

(Rule 15 of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969)

To

The Collector,

..... District.

No.

This is to certify that the sum of Rupees is due from, son of,
caste, resident of, Tehsil, District on account
of arrears of property tax and/or penalty. As required by section 15 of the Himachal Pradesh Urban Immovable Property Tax
Act, 1968, it is requested that the same may be recovered as an arrear of land revenue.

Details

- | | |
|---------------|-----|
| 1. Tax .. | Rs. |
| 2. Penalty .. | Rs. |

(Excise and Taxation Officer/Assistant Excise and Taxation Officer).

Dated, at.

This day of 19 ..

(Seal of Excise and Taxation Officer/Assistant Excise and Taxation Officer).

FORM R

REFUND ADJUSTMENT ORDER

(See Rule 18 of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969)

Order No....., Dated.....19

To

.....
.....
.....

1. Certified that a refund for the sum of Rs.....(in figures) rupees.....(in words)
on account of excess payment of tax made by the assessee under the Himachal Pradesh Urban Immovable Property Tax
Act, 1968, against demand No..... for the assessment year(s)....., is due to (name).....
(address)

2. Certified that no refund order regarding the sum in question has previously been granted and this Refund Order has
been entered in the original assessment file under my signature.

3. This Refund will be adjusted towards the amount of property tax due from the said assessee for any subsequent
instalment.

4. The assessee shall attach this order to the demand notice issued in his name by the Assessing Authority for payment
of the tax due from him against which the adjustment is desired.

Signature.....
Assessing Authority,
.....District.

(Seal of Assessing Authority).

Dated.....

६६८
असाधारण, राजपद, हिमाचल प्रदेश, २ दिसम्बर, १९६९/१८ अमृतदास, १८६९

FORM S

(Rules 8(2) of the Himachal Pradesh Urban Immovable Property Tax Rules, 1969)

Return of rent for the period

Rating Area.....

1	2	3	4	5	6	7				8
Name of Sub-Division or Mohalla and Street in which the property is situated.	Number according to property register	Nature of property and description.	Use to which the property is being put	Name, parentage, caste and residence of owner	Name, parentage, caste and residence of present occupier/lessee	Particulars of the period during which the property was sublet/sub-leased out				Rema. ks
						Name, parentage, caste and residence of the person to whom further sublet/sub-leased out	Description of property sub-let/sub-leased out	The period and total rent for which sub-let/sub-leased out	Deduction liable to be made on account of rent of furniture sub-let out with property	

